

1947

# Annual Report of the Municipal Officers of the Town of Poland Maine For the Year Ending February 1 1947

Poland (Me.)

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ANNUAL REPORT  
OF THE  
MUNICIPAL OFFICERS  
OF THE  
TOWN OF POLAND  
MAINE

For the Year Ending February 1

1947

Auburn Free Press, Printers  
Auburn, Maine

# TOWN OFFICERS

1946

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Selectmen, Assessors and Overseers of the Poor

J. ALDEN CHIPMAN      CHARLES PLUMMER  
ARTHUR BEATTIE

Tax Collector

RAYMOND A. WATERHOUSE

Clerk and Treasurer

C. C. MITCHELL

Road Commissioner

BEN DAVIS

School Committee

OLIVER GERRY      ROBERT MILLS  
ROGER GOWELL

Superintendent of Schools

F. E. DRISKO

Health Officer

GEORGE P. PULSIFER

Sealer of Weights and Measures

WILLIAM O. JOHNSON

Constable

GEORGE W. BLAIR

## TOWN WARRANT

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To Raymond A. Waterhouse, a Constable of Poland in the County of Androscoggin and State of Maine:

Greetings:

In the name of the State of Maine you are hereby required by law to notify and warn the inhabitants of the Town of Poland qualified by law to vote in town affairs to meet at the Town Hall in said Town of Poland on Monday, the tenth day of March, 1947, at ten o'clock in the forenoon to act on the following articles to wit:

Article 1. To choose a moderator to preside at said meeting.

Art. 2. To hear and act upon the reports of Town Officers.

Art. 3. To see what sum of money the inhabitants of the town will vote to raise and appropriate to pay the tuition of scholars attending High School of other towns and for support of Common Schools and for textbooks and supplies.

Art. 4. To see what sum of money the inhabitants of the Town will vote to raise and appropriate for repairs of school property.

Art. 5. To see if the inhabitants of the Town will vote to raise and appropriate the sum of \$75.00 for school board.

Art. 6. To see if the inhabitants of the Town will vote to raise and appropriate the sum of \$500.00 to install oil burners in some of the school buildings.

Art. 7. To see if the inhabitants of the Town will vote to raise and appropriate \$500.00 to continue the road building from the end of work done in 1946 on Johnson Hill that began at Frank Woodman's and ended at Hazel Strout's.

Art. 8. To see what sum of money the inhabitants of the Town will vote to raise and appropriate for the support of roads and bridges.

Art. 9. To see what sum of money the inhabitants of the Town will vote to raise and appropriate to pay snow bills.

Art. 10. To see if the inhabitants of the Town will vote to raise and appropriate the sum of \$893.00 for maintenance of Third Class Roads under provisions of Sections 44, 46, Chapter 28, R. S. 1930 as amended by Sections 4, 5, Chapter 229, P. L. 1937.

Art. 11. To see if the inhabitants of the Town will vote to raise and appropriate the sum of \$1,950.00 for maintenance of State Highways and Special Resolve Highways during the ensuing year under the provisions of Sections 9, 18, 36, 37 and 38, Chapter 28, R. S. 1930, and Section 9, Chapter 149, P. L. 1935.

Art. 12. To see what sum of money the inhabitants of the Town will vote to raise and appropriate for State Aid Road construction (in addition to the amounts regularly raised for the care of ways, highways and bridges) under the provisions of Sections 25 and 29, Chapter 20, R. S. 1944 as amended.

Art. 13. To see if the inhabitants of the Town will authorize the Selectmen and Road Commissioner to purchase a shovel suitable for road building at a cost of approximately \$9,000.00. The initial payment of not over



\$3,000.00 to be taken from cash on hand in the treasury. Balance to be financed over a period of not more than four years.

Art. 14. To see if the inhabitants of the Town will vote to raise and appropriate the sum of \$200.00 to be used on road beginning at Harold Morrill's on Harris Hill and extending toward Bailey's store.

Art. 15. To see if the inhabitants of the Town will vote to raise and appropriate a sum of money, twice the amount raised by subscription from the citizens living on the Jackson Road, so called, to be used in the building of the Jackson Road, commencing at State Aid No. 6 on White Oak Hill and extending toward Middle Range Lake. Said road to be State approved.

Art. 16. To see if the inhabitants of the Town will vote to raise and appropriate \$2,000.00 to pay note on new truck, due Oct. 15, 1947.

Art. 17. To see if the inhabitants of the Town will vote to keep a road plowed during the winter from the black road to shore of Tripp Lake, near canning factory at West Poland. (This is to assure Fire Department of access to water in case of fire.)

Art. 18. To see if the inhabitants of the Town will vote to fix the compensation of the Road Commissioner.

Art. 19. To see if the inhabitants of the Town will vote to fix the compensation of the Town Treasurer.

Art. 20. To see if the inhabitants of the Town will vote to fix the compensation of the Selectmen, Assessors, Overseers of the Poor and Town Clerk.

Art. 21. To see what sum of money the inhabitants of the Town will vote to raise and appropriate for salaries of Superintendent of Schools and Town Officers.

Art. 22. To see if the inhabitants of the Town will vote to receive bids for candidates for Tax Collector.

Art. 23. To see what sum of money the inhabitants of the Town will vote to raise and appropriate to pay tax collector's commissions, abatements and discounts on taxes.

Art. 24. To see if the inhabitants of the Town will vote to allow on personal and real estate tax bills for 1947 a cash discount of 2% if paid on or before July 1, 1947.

Art. 25. To see if the inhabitants of the Town will vote to make all taxes due and payable on or before December 1, 1947.

Art. 26. To see if the inhabitants of the Town will vote to raise and appropriate the sum of \$2,000.00 towards a buiding fund to be-added to the capital reserve account.

Art. 27. To determine whether the inhabitants of the Town will vote to authorize and empower the Selectmen and Treasurer to sell at public or private sale in such manner, on such conditions, for such amounts and upon such terms of payment as they in their discretion may deem advisable, any or all real estate now held by the Town, title to which is claimed either by virtue of the tax deed lien procedure provided by Section 72 of Chapter 14 of the R. S. 1930, et sequi, or by virtue of the tax mortgage lien procedure provided by Chapter 244 Public Laws 1933, et sequi.

Art. 28. To determine whether the inhabitants of the Town will vote to authorize the Town Treasurer to sign, seal and execute and deliver good and sufficient quit claim deeds without covenant to any and all purchasers of property sold under the terms and provisions of the vote set out in the above article of this warrant. This



article is not to be voted upon in event the vote upon the proposition set out in the above article of this warrant is negative.

Art. 29. To see if the inhabitants of the Town will vote to authorize the Selectmen and Treasurer to procure temporary loan or loans not to exceed \$25,000.00, in anticipation of taxes, for purpose of paying obligations of the Town, such notes to be paid during the current municipal year out of money raised during current municipal year by taxes.

Art. 30. To see what sum of money the inhabitants of the Town will vote to raise and appropriate for the support of the poor.

Art. 31. To see if the inhabitants of the Town will vote to raise and appropriate the sum of \$700.00 to pay insurance on Town property and compensation insurance.

Art. 32. To see if the inhabitants of the Town will vote to raise and appropriate the sum of \$150.00 to pay Treasurer's, Tax Collector's and Constable Bonds, and recording deeds and liens.

Art. 33. To see if the inhabitants of the Town will vote to raise and appropriate the sum of \$800.00 for the Miscellaneous Account, consisting of fire protection, auditing books, office supplies, lights, telephone, printing, fuel, janitor's salary, etc.

Art. 34. To see if the inhabitants of the Town will vote to retain from bills due from the town, amounts due the Town for unpaid taxes due from persons presenting such bills, which are one or more years in arrears.

Art. 35. To see if the inhabitants of the Town will vote to authorize the taxpayers to call the nearest fire



department in case of fire, without permission from the Selectmen, and have Selectmen instruct the fire department to this effect.

Art. 36. To see if the inhabitants of the Town will vote to accept Sections 36, 37, 38 and 39, Chapter 26 R. S. 1930, relative to giving Town Officers a right to have buildings removed that are dangerous as regards fire or human life.

Art. 37. To see if the inhabitants of the Town will vote to allow the Moderator to appoint a committee of three who will nominate seven citizens of the Town of Poland to act as a Budget and Advisory Committee for the term of one year and to serve without pay, said nomination to be confirmed by a vote of Meeting.

Art. 38. To see if the inhabitants of the Town will vote to raise and appropriate the sum of \$100.00 for advertising the natural resources, advantages and attractions, under provisions of Chapter 5, Section 82 of Revised Statutes, said money to be expended through the State of Maine Publicity Bureau.

Art. 39. To see if the inhabitants of the Town will vote to raise and appropriate the sum of \$100.00 for Public Health Nursing in Poland, said sum to be expended by the State Bureau of Health for local service.

Art. 40. To see if the inhabitants of the Town will vote to raise and appropriate the sum of \$250.00 to cooperate with the Maine Forest Service and the Federal Government in the control of the White Pine Blister Rust in accordance with Revised Statutes Chapter 11, Sections 62, 63, 64.

The Polls will be open for balloting for Town Officers from 2:00 to 7:00 o'clock in the afternoon.

The Selectmen give notice they will be in session at the Town Office on March 6, 7, 8, 1947, in the afternoon from 1:00 to 5:00 for the purpose of correcting the list of voters.

Given under our hands this twentieth day of February, 1947, at Poland.

J. ALDEN CHIPMAN,  
CHARLES PLUMMER,  
ARTHUR BEATTIE,  
Selectmen of Poland.

## REPORT OF BUDGET COMMITTEE.

Poland, Maine, February 25, 1947

Three meetings of the Budget Committee were held during the year. A joint meeting with the Selectmen, Superintendent of Schools, School Committee and Clerk and Treasurer was held on February 19 and another on this date with the Selectmen. It was unanimously agreed to recommend the following, for the articles to be voted on at the Annual Town Meeting to be held on March 10, 1947.

## Article:

3	Schools	\$ 21,500 00
4	Repairs of School Property	1,200 00
5	School Committee	75 00
6	Oil Burners in Schools	
	Indefinite Postponement	
7	Special Road on Johnson Hill	
	Indefinite Postponement	
8	Roads and Bridges	6,500 00
9	Snow Bills	5,500 00
10	Third Class Roads	893 00
11	State Highway and Special Resolve	1,950 00
12	State Aid Road Construction	1,197 00
13	Purchase Shovel	Indefinite Postponement
14	Harris Hill Road	Indefinite Postponement
15	Jackson Road (To take \$1,200. from cash surplus)	
16	Note on Truck (To take \$2,000. from cash surplus)	
17	Plow Road to Lake at West Poland for Fire Protection	



18	Pay Road Commissioner	\$7.00 Per Day	
19	Pay Town Treasurer	\$250.00 Per Year	
20	Pay Town Officials	\$6.00 Per Day	
21	Salary of Town Officials		2,400 00
22	Bids for Tax Collector		Yes
23	Tax Collectors Com. Abatements and Discount on Taxes		1,800 00
24	Discount of 2%		Yes
25	Taxes Due and Payable December First		Yes
26	Reserve School Fund	No Comment	
27	Authorization		Yes
28	Authorization		Yes
29	Temporary Loan—\$25,000.00		Yes
30	Support of Poor		2,400 00
31	Insurance on Town Property and Com- pensation Insurance		700 00
32	Pay Town Officials Bonds		150 00
33	Miscellaneous Accounts and for Fires		800 00
34	Retain Accounts Due Town		Yes
35	Call Fire Department		Yes
36	Removal of Buildings		Yes
37	Budget Committee		Yes
38	State of Maine Publicity Bureau		100 00
39	Public Health Nurse		100 00
40	White Pine Blister Rust		No

The total amount asked for is \$47,265.00 which is a little more than \$2,000.00 over the 1946 figure. This will mean a slight raise in the rate. On February first there was a cash balance of \$10,757.11. Of this amount \$2,000.00 belongs to the School Department leaving a workable balance of \$8,757.11. It is recommended that money for Articles, 15 and 16 be taken from this account. This will leave a balance of cash on hand of \$5,557.00. We feel that this sum is necessary for proper town operation during the period, from the close of the fiscal year, till such time as borrowed money and taxes are available.

Your attention is also called to the four outstanding notes of \$2,000.00 each plus interest for the Oskosh Truck and Plow.

It can be further noted that by comparison of the cash balance of 1946 with that of 1945, it has been increased by \$2,600.00. This in our opinion reflects on the good management of our Town Officials during the last fiscal year.

Respectfully submitted,

ERNEST LEONARD, Chairman  
HERBERT BERRY, Vice Chairman  
CLARENCE S. PULSIFER,  
PHILLIP E. DUNN,  
MERLE A. CHIPMAN  
HOLLIS F. THURLOW,  
GEORGE P. PULSIFER, Secretary

Budget Committee of Poland

J. ALDEN CHIPMAN,  
CHARLES PLUMMER,  
ARTHUR BEATTIE,

Selectmen of Poland

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# *Auditor's Report*

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## AUDITOR'S REPORT

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Board of Selectmen  
Poland, Maine

Gentlemen:

In accordance with Chapter 16, Section 3, Revised Statutes of 1944 and at your request, the records of the Town of Poland have been audited by Auditors J. T. Singer and M. G. Allen for the period February 2, 1946, to February 1, 1947, inclusive.

The examination was made in accordance with generally accepted auditing standards applicable in the circumstances and included all procedures which were considered necessary. Insofar as could be ascertained within the scope of the examination, the financial transactions of the town appear to have been appropriately handled.

Exhibits and schedules incorporated in this report impartially present the financial position of the town and the result of its operations for the period designated.

Comments and other data incorporated in this report may prove of interest to you. All of which is respectfully submitted,

Very truly yours,

FRED M. BERRY,  
State Auditor.

## COMMENTS

Re: Audit of Accounts — Town of Poland  
February 2, 1946, to February 1, 1947

### Cash

Cash on hand and on deposit which was available for current expenditures amounted to \$10,757.11 at February 1, 1947. This amount was reconciled with the bank statement of the First Portland National Bank, as follows:

Balance per Bank Statement—1-31-47	\$ 11,079 93
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Add:

Deposit not Credited	\$ 2,413 04
Cash on Hand	190 65

Total Additions	2,603 69
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TOTAL	\$ 13,683 62
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Deduct—Outstanding Checks	2,926 51
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Balance per Records of Treasurer	\$ 10,757 11
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Analysis of cash receipts and deposits indicated that all cash recorded as received, with the exception of \$190.65 cash on hand, had been deposited in the bank. The cash on hand was verified by physical count.

All expenditures were made by check, and all warrants were paid in full.

### Accounts Receivable

At February 1, 1947, the only item of accounts receivable was the amount of \$310.02 which was due from the State Highway Commission on account of Third Class Construction.

### Taxes Receivable

The 1946 commitment book was added and compared with the valuation book, with no variations being noted.

The total assessment charged to the Collector was accounted for as follows:

Cash Receipts	\$ 58,911 12	96.728%
Abatements	393 92	.647%
Discounts	781 64	1.284%
1946 Taxes Receivable	816 92	1.341%
<hr/>		
Total	\$ 60,903 60	100%

All cash recorded as received was traced to deposit with the Treasurer. All abatements were examined and were signed by a majority of the Board of Assessors. The detail of uncollected 1946 taxes, which was listed from the records of the Tax Collector, appears on Schedule A-9. All transactions affecting prior years' uncollected taxes were checked, and the detail of the uncollected taxes appears on Schedule A-10.

### **Tax Liens**

During the year under review, tax liens totaling \$119.92 were placed on uncollected 1945 assessments against real estate. Cash receipts of \$142.18 on account of tax liens were received during the year. At the year end, there was a balance of \$280.72, which was supported by tax liens on file, the detail of which may be found on Schedule A-11.

### **Tax Deeds**

During the year, cash totaling \$208.20 was received, and deeds amounting to \$211.94 were written off. This left a balance of \$304.15 in the account, the detail of which may be found on Schedule A-12.

### **Capital Reserve Fund**

The capital reserve fund established to construct a schoolhouse totaled \$2,017.51 at February 1, 1947, and was deposited in a savings account in the Lewiston Trust Company, Mechanic Falls Branch. This savings



account was verified by inspection of the bank pass book, No. 9508. The interest earned of \$17.51 was added to and became a part of this fund.

### **Withholding Tax**

The balance of this account represents the amount of taxes which have been withheld but not yet paid to the Collector of Internal Revenue.

### **Notes Payable**

During the year under review, \$2,000 was paid on the outstanding notes, which left a balance of \$8,000 outstanding at February 1, 1947. These are serial notes held by the First Portland National Bank, and mature at the rate of \$2,000 annually.

### **Interest Accrued on Notes Payable**

Interest accrued of \$255 on the previously mentioned notes payable, was set up, as the only interest paid during the year was \$40.00, which represented the interest due on the note that was paid.

### **Deferred Revenue**

The 1947 excise taxes of \$337.48 were set up as a deferred revenue. The 1946 excise taxes were transferred to unappropriated surplus. Cash receipts on excise taxes were verified by examination of the Collector's copies of the receipts issued, and were traced to deposit with the Treasurer.

### **Surplus**

The surplus at February 1, 1947, was:

Appropriated	\$2,000.13
Unappropriated	1,711.48
	<hr/>
Total	\$3,711.61

The appropriated surplus represents the balance of the school account which is required to be carried forward to the ensuing year.

At the close of the municipal year, there was an unappropriated surplus of \$1,711.48 as compared with a net deficit of \$1,325.43 at February 1, 1946. This represents a beneficial change of \$3,036.91 during the year under examination. Major factors contributing to this change were:

Excise Taxes	\$1,710.85
Overlay	1,180.85

A complete analysis of the change in this account may be found on Exhibit E.

### Trust Funds

The investments of the trust funds were verified by physical examination of the securities and note receivable, and inspection of the pass book representing the savings account. The note receivable was a renewal of a note issued originally on January 22, 1914. All income received was properly accounted for, and all disbursements appeared to have been made in accordance with the terms of the trusts.

### General

The bonds for the Treasurer and Tax Collector were not available for examination. However, the invoice for these bonds, which had been paid, was on file.

The overlay of \$1,180.85 was within the legal limit of 5% of the appropriations plus State and County taxes, and was transferred to the unappropriated surplus.

**COMPARATIVE BALANCE SHEET  
GENERAL FUND**

(Exhibit A)

**ASSETS**

February 1, 1947

February 1, 1946

Cash on Hand and in Bank	\$10,757.11		\$9,417.91
Accounts Receivable (Sch. A-1)	310.02		961.24
Taxes Receivable:			
Current Year (Sch. A-2)	\$ 816.92		\$ 997.34
Prior Years (Sch. A-2)	333.90		292.46
	<u>1,150.82</u>		<u>1,289.80</u>
Less—Reserve for Losses	<u>147.65</u>		
		1,003.17	1,289.80
Tax Liens (Sch. A-3)	280.72		302.98
Less—Reserve for Losses	<u>47.50</u>		
		233.22	302.98
Tax Deeds (Sch. A-4)	304.15		724.29
Less—Reserve for Losses	<u>152.08</u>		<u>408.12</u>
		152.07	316.17
Capital Reserve Fund:			
Time Deposit (Sch. A-5)	<u>2,017.51</u>		<u>2,000.00</u>
<b>TOTAL ASSETS— GENERAL FUND</b>	<b>\$14,473.10</b>		<b>\$14,288.10</b>

**LIABILITIES**

Withholding Tax	151.50		173.60
Notes Payable (Sch. A-6)	8,000.00		10,000.00
Interest Accrued on Notes Payable (Sch. A-6)	<u>255.00</u>		
Total Liabilities	8,406.50		10,173.60
Deferred Revenue:			
1947 Excise Taxes	337.48		310.05

**RESERVE**

Capital Reserve Fund	2,017.51		2,000.00
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	SURPLUS	
(Exhibit D)	2,000.13	3,129.88
Unappropriated		
(Exhibit E)	1,711.48	1,325.43
	<hr/>	<hr/>
	3,711.61	1,804.45
TOTAL LIABILITIES,	<hr/>	<hr/>
RESERVE AND SURPLUS—		
GENERAL FUND	\$14,473.10	\$14,288.10
	TRUST FUNDS	
	ASSETS	
Time Deposits (Sch. A-7)	5,986.88	7,546.51
Investments (Sch. A-7)	14,600.00	14,600.00
Note Receivable (Sch. A-7)	1,440.00	
	<hr/>	<hr/>
TOTAL ASSETS—		
TRUST FUNDS	\$22,026.88	\$22,146.51
	LIABILITIES	
Principals (Sch. A-8)	\$18,260.00	\$18,260.00
Unexpended Income (Sch. A-8)	3,766.88	3,886.51
	<hr/>	<hr/>
TOTAL LIABILITIES—		
TRUST FUNDS	\$22,026.88	\$22,146.51

Black figures denote deficit.

# STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

Year Ended February 1, 1947

(Exhibit B)

Cash Balance—February 2, 1946		\$ 9,417.91
Add—Cash Receipts:		
Taxes Receivable:		
Current Year	\$ 58,911.12	
Prior Years	835.98	
Total Taxes Receivable (Sch. A-2)	\$ 59,747.10	
Tax Liens (Sch. A-3)	142.18	
Tax Deeds (Sch. A-4)	208.20	
Excise Taxes	1,738.28	
Departmental (Sch. B-1)	17,740.76	
Other Receipts:		
Accounts Receivable	958.24	
Withholding Taxes	1,467.00	
Temporary Loans (Contra)	5,000.00	
Interest and Costs on Tax Liens	80.02	
Interest on Trust Funds	806.41	
Total Other Receipts	8,311.67	
<b>TOTAL CASH RECEIPTS</b>		<b>87,888.19</b>
<b>TOTAL AVAILABLE</b>		<b>97,306.10</b>
Deduct—Cash Disbursements:		
Departmental (Exhibit D)	77,452.35	
Temporary Loan (Contra)	5,000.00	
Interest on Notes Payable	40.00	
Notes Payable	2,000.00	
Withholding Taxes	1,489.10	
Trust Fund Income	567.54	
<b>TOTAL CASH DISBURSEMENTS</b>		<b>86,548.99</b>
<b>CASH BALANCE—February 1, 1947</b> (Exhibit A)		<b>\$ 10,757.11</b>

## 1946 VALUATION, ASSESSMENT AND COLLECTION

Year Ended February 1, 1947

(Exhibit C)

### VALUATION:

	Real Estate	Personal	Total
Resident	\$691,105.00	\$80,885.00	\$ 771,990.00
Non-Resident	309,520.00	65,242.00	374,762.00
	<u>\$1,000,625.00</u>	<u>\$146,127.00</u>	<u>\$1,146,752.00</u>

## ASSESSMENT:

Valuation x Rate — \$1,146,752 x .052	\$ 59,631.10
347 Polls at \$3.00	1,041.00

## TAX COMMITMENT

Supplemental Taxes	60,672.10
	231.50

## TOTAL ASSESSMENT

CHARGED TO COLLECTOR	\$60,903.60
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## COLLECTION AND CREDITS:

Cash Collections	58,911.12
Abatements	393.92
Discounts	781.64

## TOTAL COLLECTION AND CREDITS

60,086.68

## 1946 TAXES RECEIVABLE (Sch. A-2)

\$ 816.92

## COMPUTATION OF ASSESSMENT

## Tax Commitment (as above)

\$ 60,672.10

## Requirements:

Appropriations	\$ 45,165.90
State Tax	11,338.89
County Tax	2,986.46

## TOTAL REQUIREMENTS (Exhibit D)

59,491.25

## OVERLAY—Transferred to

Unappropriated Surplus (Exhibit E)

\$ 1,180.85

# ANALYSIS OF CHANGE FROM NET DEFICIT TO UNAPPROPRIATED SURPLUS

Year Ended February 1, 1947

(Exhibit E)

NET DEFICIT—February 2, 1946		\$ 1,325.43
Adjustments Affecting Prior Years:		
Charges:		
Reserve for:		
Losses on Taxes	\$ 147.65	
Losses on Tax Liens	47.50	
Accounts Receivable		
Written Off	3.00	
	<hr/>	
Total Charges	\$ 198.15	
Credits:		
Adjustment of Reserve for		
Losses on Tax Deeds	44.10	
	<hr/>	
NET ADJUSTMENTS		154.05
		<hr/>
ADJUSTED DEFICIT		1,479.48
Decrease:		
Appropriation Balances—		
Unexpended (Ex.D)	\$1,560.85	
Overdraft (Ex. D)	1,278.11	
	<hr/>	
	282.74	
Excise Taxes	1,710.85	
Overlay	1,180.85	
Supplemental Taxes	231.50	
Interest and Costs on Tax Liens	80.02	
	<hr/>	
Total Decrease	3,485.96	
Increase:		
Interest:		
Accrued on Notes Payable	255.00	
On Notes Payable	40.00	
	<hr/>	
Total Increase	295.00	
	<hr/>	
NET DECREASE		3,190.96
		<hr/>
UNAPPROPRIATED SURPLUS—		
February 1, 1947 (Exhibit A)		\$ 1,711.48



## 1946 TAXES RECEIVABLE

February 1, 1947

(Schedule A-9)

Resident	Total	Poll	Real Estate	Personal Estate
Abbott, Maude	\$115.36	\$	\$ 98.80	\$ 16.56
Barclay, Elwin	135.20		104.00	31.20
Coyne, William	65.92	3.00	62.40	.52
Clough, Alpha	46.80		46.80	
Edwards, Fred	9.10		9.10	
Fuller, Francis	1.04			1.04
Fuller, Gertrude	15.60		15.60	
Hanscom, Norris	3.52	3.00		.52
Hanscom, Gladys	10.40		10.40	
Hunnewell, Iva	86.60		57.20	29.40
Heath, Irving	26.00		26.00	
Hewey, Ellery	15.60		15.60	
Maskell, Lucy	5.20		5.20	
Perkins, Benjamin G.	3.00	3.00		
Ray, Joseph	5.98		5.98	
Ray, Fred	10.40		10.40	
Richards, Mary D.	15.60		15.60	
Richards, Joseph	.52			.52
Tripp, Henry M.	3.00	3.00		
Tripp, Darrell	7.80			7.80
Wescott, Fred, Heirs	33.80		33.80	
Wescott, Faye	5.20			5.20
Winslow, Philip	29.00	3.00	15.60	10.40
York, Gilbert	3.00	3.00		
<b>Non-Resident</b>				
Allain, Peter	52.00		52.00	
Barry, John	20.80		20.80	
Benson, Herbert	16.12		15.60	.52
Chipman, R. L.	42.64		42.64	
Faust, Howard M.	10.40		10.40	
Leighton, Basil	5.20		5.20	
May, Randall	5.72		5.72	
Norton, John	10.40		10.40	
	\$816.92	\$18.00	\$695.24	\$103.68

# DETAIL OF PRIOR YEARS' TAXES RECEIVABLE

February 1, 1947

(Schedule A-10)

	Total	1945	1943	1942	1941	1940
Austin, C. D. and B. E. Ames	\$143.62		\$ 54.00	\$40.50	\$39.42	\$ 9.70
Bennett, Gerald	3.00	\$ 3.00				
Goss, William	12.50		12.50			
Hunnewell, Iva	91.75		38.00	26.75	27.00	
McLeary, Roy	19.24				9.99	9.25
Moody, Willis	9.25		9.25			
Norton, James	54.00	54.00				
Strout, Fred	.54	.54				
TOTAL	\$333.90	\$57.54	\$113.75	\$67.25	\$76.41	\$18.95

# **DETAIL OF TAX LIENS**

February 1, 1947

(Schedule A-11)

	Total	1945	1944	1943	1942	1941	1940	1939	1938	1937
Bennett, Gerald	\$ 27.00	\$ 27.00								
Carey, William	30.00						\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50
Chadbourne, Edward	20.40			\$5.00	\$ 5.00	\$ 5.40	\$ 5.00			
Chipman, R. L.	33.52	33.52								
Dill, Grace	5.40	5.40								
Edwards, John	62.50							20.00	20.00	22.50
Faust, Howard	10.80	10.80								
Frateschi, Nelmo	20.20	5.40	\$4.80	5.00*					5.00*	
Maskell, Lucy	5.00			5.00						
Merrill, Robert and Floyd	23.10			7.50	7.50	8.10				
Richards, Mary	16.20	16.20								
Strout, Clarence	5.00								5.00	
Strout, Fred	21.60	21.60								
<b>TOTAL</b>	<b>\$280.72</b>	<b>\$119.92</b>	<b>\$4.80</b>	<b>\$22.50</b>	<b>\$12.50</b>	<b>\$13.50</b>	<b>\$12.50</b>	<b>\$27.50</b>	<b>\$37.50</b>	<b>\$30.00</b>

\*No lien on file.

# DETAIL OF TAX DEEDS

February 1, 1947

(Schedule A-12)

	Total	1934	1933	1932	1931	Prior
Caron, Lucian	\$ 71.50		\$22.55*	\$22.55	\$26.40	
Cobb, J. O.	53.20	\$20.40	16.40	16.40		
Edwards, John	22.95	22.95*				
Fields, Bessie, Heirs	41.00			41.00		
Hasey, Mrs. James		17.85	14.35	14.35	16.80	\$13.65(30)*
Hasey, Mrs. James						14.35(29)*
Hasey, Mrs. James						12.25(28)*
Hasey, Mrs. James	115.50					11.90(27)*
<b>TOTAL</b>	<b>\$304.15</b>	<b>\$61.20</b>	<b>\$53.30</b>	<b>\$94.30</b>	<b>\$43.20</b>	<b>\$52.15</b>

\*Deeds not on file.



## STATEMENT OF DEPARTMENTAL CASH RECEIPTS

Year Ended February 1, 1947

(Schedule B-1)

	From State	Other Sources	Total
<b>GENERAL GOVERNMENT</b>			
Bank Stock Tax	\$ 464.43		
Reimbursement—Fire	561.25		
Railroad and Telegraph Tax	117.96		
Town Hall Rent		\$ 617.00	
Sale of Schoolhouse		200.00	
Rent of Town Owned Property		61.00	
Advertising Liquor Licenses		51.75	
Sale of Envelopes		8.19	
Miscellaneous		4.00	
Total General Government	1,143.64	941.94	\$ 2,085.58
<b>HIGHWAYS AND BRIDGES</b>			
Snow Removal	953.75		
State Aid Construction	1,280.79		
Third Class Construction	1,187.73		
Unimproved Road	986.19		
Special Resolve	1,717.01		
Reimbursement—Town of Raymond		237.75	
Equipment Rental		464.14	
Refund—R. I. Mitchell		27.38	
Refund—Maine Truck & Tractor Co.		8.80	
Miscellaneous		51.75	
Total Highways and Bridges	6,125.47	789.82	6,915.29
<b>CHARITIES</b>			
State Poor	791.46		
Reimbursement:			
Town of Gray		259.24	
City of Portland		340.37	
Town of Paris		53.81	
Total Charities	791.46	653.42	1,444.88
<b>EDUCATION</b>			
State School Fund	6,657.55		
Tuition—Town of Minot		575.00	
Sale of Wood		18.00	
Refund—R. E. Abbott & Co.		14.20	
Total Education	6,657.55	607.20	7,264.75
<b>UNCLASSIFIED</b>			
Refund—Travelers Insurance Co.		30.26	
			30.26
<b>TOTAL DEPARTMENTAL CASH RECEIPTS</b>	<b>\$14,718.12</b>	<b>\$3,022.64</b>	<b>\$17,740.76</b>

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*Assessors' Report*

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## REPORT OF ASSESSORS

Value of Real Estate, Resident	\$691,105 00
Value of Real Estate, Non-Resident	309,520 00
Total Value Real Estate	\$1,000,625 00
Personal Estate, Resident	\$ 80,885 00
Personal Estate, Non Resident	65,242 00
Total Value Personal Property	\$ 146,127 00
Grand Total Amount	\$1,146,752 00
Total Value of Land	\$247,325 00
Total Value of Buildings	753,310 00
Number of Polls Taxed	347
Number of Polls Not Taxed	47
Rate of Poll Tax	3 00
Rate of Property Tax	.052
Amount of Taxes Assessed on Polls	\$1,041 00
Amount of Taxes Assessed on Personal and Real Estate	59,631 10
Total Taxes Assessed	\$ 60,672 10

### TAXABLE LIVESTOCK AND POULTRY

	No.	Av. Value	Tot. Value
Horses and Mules	125	\$81 00	\$ 10,200 00
Steers, Oxen and Bulls			
over 18 months	19	29 00	545 00
Cows	424	46 00	19,590 00
Two Year Olds (not freshened)	58	29 00	1,690 00

Eighteen Months Old	62	26 00	1,625 00
Goats	5	5 00	25 00
Domestic Fowl (over 50 in No.)	5,850	50	2,925 00
Total			<u>\$ 36,200 00</u>

## EXEMPT LIVESTOCK AND POULTRY

	No.	Av. Value	Tot. Value
Yearlings	160	\$11 00	\$ 1,740 00
Sheep (to 35 in No.)	18	8 00	155 00
Swine (to 10 in No.)	91	10 00	920 00
Domestic Fowl (to 50 in No.)	2,800	50	1,400 00
Total			<u>\$ 4,215 00</u>

## ALL OTHER KINDS OF PERSONAL PROPERTY

Stock in Trade	\$ 9,490 00
Unmanufactured Materials in Mills	3,500 00
Portable Mills	3,400 00
Logs	2,970 00
Lumber	9,110 00
Wood and Bark	3,900 00
Boats	4,645 00
Gasoline Pumps and Attachments	2,360 00
Musical Instruments	4,140 00
Radios	2,850 00
Furniture	30,000 00
Tractors	1,300 00
Other Property	32,262 00
	<u>\$109,927 00</u>
Amount Live Stock Brought Forward	36,200 00
Total Amount Personal Property	<u>\$146,127 00</u>



## APPROPRIATIONS FOR 1946

Schools	\$ 19,500 00
Repairs	1,500 00
School Committee	75 00
Special Road (Johnson Hill)	500 00
Roads and Bridges	6,000 00
Snow Removal	5,500 00
Maintenance Third Class Roads	893 00
Maintenance of State Highways	1,850 90
State Aid Road Construction	1,197 00
Salaries of Town Officers	2,400 00
Collector's Commission, Discounts and Abatements	1,800 00
Support of Poor	2,400 00
Insurance and Compensation	700 00
Bonds for Treasurer and Collector	150 00
Miscellaneous Account	500 00
State of Maine Publicity Bureau	100 00
State Public Health Nurse	100 00
<hr/>	
Total Town Appropriations	\$ 45,165 90
State Tax	11,338 89
County Tax	2,986 46
Overlay	1,180 85
<hr/>	
Total Tax Commitment	\$ 60,672 10

J. ALDEN CHIPMAN,  
CHARLES PLUMMER  
ARTHUR BEATTIE,

Assessors.

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*Selectmen's Report*

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# SELECTMEN'S REPORT

## MISCELLANEOUS

Cr.

Appropriation	\$ 500 00
Town Hall Rental	617 00
L. O. Grant Rent	61 00
School Department	8 19
Dora Gauthier (School house)	200 00
Cemetery Funds	328 16
Advertising and Licenses	51 75
Miscellaneous	4 00
State Treasurer, Bank Stock	464 43
State Treasurer, Fire Refund	561 25
State Treasurer, R. R. Tel & Tel.	117 96
	<hr/>
	\$ 2913 74

Dr.

City of Auburn, et al, Fire	\$ 195 00
Town of McFalls, Fire	- 1,462 57
Poland Telephone Co., Service	43 84
Printing, Postage and Office Supplies	148 23
Central Maine Power Co.	116 73
Moderator	6 00
Maine Municipal Association, Dues	35 00
Advertising	53 25
Dog Officer	25 68
Printing Town Reports	241 30
Auditing	123 89
Professional Services	20 00
Interest on Loan	17 29
Janitor	157 50
Fuel	328 98

Repairs	8 00
Truant Officer	10 65
C. C. Mitchell, cash paid out	63 20
J. Alden Chipman, cash paid out	25 00
Ballots and Election Clerks	108 00
Cemetery Funds	328 16
Cemetery Repairs	28 30
	<hr/>
	\$ 3,546 57

## SALARIES OF TOWN OFFICERS

J. Alden Chipman, Selectman	\$ 550 00
Charles Plummer, Selectman	498 00
Arthur Beattie, Selectman	480 00
C. C. Mitchell, Treasurer	250 00
C. C. Mitchell, Clerk	55 15
F. E. Drisko, Superintendent of Schools	617 46
	<hr/>
	\$ 2,450 61

## OUTSTANDING NOTES

Notes Issued	\$ 10,000 00
Paid from Town Treasury	2,000 00
	<hr/>
Balance Due	\$ 8,000 00

TAX COLLECTOR'S COMMISSION  
ABATEMENTS AND DISCOUNTS

R. A. Waterhouse, Commission	\$ 933 00
Discounts	781 64
Abatements	393 92
	<hr/>
	\$ 2,108 56

## SCHOOL BOARD

Warrants Drawn	\$ 75 00
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## ADVERTISING MAINE

Maine Publicity Bureau	\$	100	00
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## STATE PUBLIC HEALTH NURSE

State Treasurer	\$	100	00
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## TEMPORARY LOANS

First Portland National Bank	\$	5,000	00
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Warrant Drawn	\$	5,000	00
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## INSURANCE

Trucks, Buildings and Compensation	\$	677	23
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## TREASURER'S, TAX COLLECTOR'S BOND

## AND RECORDING LIENS

Warrants Drawn	\$	131	55
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*Overseers of the Poor*

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## REPORT OF OVERSEERS OF THE POOR

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Supplies, Medicine, Doctors, Funerals and Hospitals  
Cr.

Appropriation		\$ 2,400 00
	Dr.	
Mel Frank		\$ 40 50
Alice May		85 08
Minnie Tripp		41 31
Leander Perkins		170 05
Richard Walker		139 37
Philip Walker		125 93
John Thurston		27 48
Edna Spaulding		82 58
Raymond Mains		96 00
Mellie Perkins		33 00
Gilbert York		47 54
		<hr/>
		\$ 888 84

### MOTHER'S AID

State Treasurer		\$ 288 00
		<hr/>
Total Town Poor		\$ 1,176 84

### HACKETT FUND DISBURSEMENT

	Cr.	
Income from Hackett Fund		\$ 478 25
	Dr.	
A.	\$ 194 73	
B.	19 65	
C.	25 00	

D.	119 47
E.	119 40

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\$ 478 25

### POOR OF OTHER TOWNS

Hazel Thompson	\$ 259 24
Mrs. Kenneth McNeil	340 37
Thomas Radcliffe	53 81

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\$ 653 42

Received from Other Towns	\$ 653 42
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### STATE POOR

Bickford Children	\$ 530 37
Clarence Thurlow	125 00
Carrol Cash	136 59

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\$ 791 96

Received from State	\$ 791 46
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	Common Roads	Snow	Third Class Maint.	Special Resolve	State Aid	Maint. Unimproved	Johnson Hill	Third Class Recon.	Special Resolve Maint.	Total
Twin Town Chev.	\$ 41.04	\$ 169.31								\$ 210.35
McFalls Welding Shop	6.00									6.00
Clarence Pulsifer	45.00	22.00			\$ 90.00					157.00
Southworth Machine Co.	.21									.21
Iva Hunnerwell	50.00									50.00
Norris Hanscom, Jr.	5.28		\$ 31.68							36.96
Julian Goss	2.57									2.57
Forest Strout	6.00									6.00
Leroy Torrey	5.00									5.00
Lawrence & Leighton	6.12									6.12
Walker's Garage	8.90									8.90
Tony's Motor Sales	1.88									1.88
Tarbox Garage	1.29									1.29
Herbert Callahan	98.40									98.40
Auburn Motor Sales	2.51	6.65								9.16
Snow's Tire Co.	3.95									3.95
Clarence Strout	6.00		12.00					\$ 44.62		62.62
Town of Poland				\$ 111.04	171.60	\$ 157.50		24.00		464.14
Harold Davis				12.87						12.87
C. W. Qualey				90.43			\$ 12.00			102.43
Arthur Pierce				47.97	132.60	26.77	51.00	29.32		287.66
Geo. Humphrey				41.82						41.82
James King				29.44				23.00		52.44
John Cooper				24.16						24.16
Raymond Verrill				6.25						6.25
Fred Morton					21.00					21.00
Thomas Slattery					76.80					76.80

Henry Allen				35.00	10.00		45.00
Red Hoskins				21.00	6.00		27.00
R. E. Piippo				20.40			20.40
Bernard Doughty				44.00	16.00	29.32	89.32
Walter Hinds				18.00	1.87		19.87
Vernon Pollard				44.00	16.00		60.00
Carlos Durgin				24.00			24.00
William Goss				50.20			50.20
New Eng. Culvert Co.				157.50			157.50
Cecil Blair					36.00		36.00
Harold Tucker						29.60	29.60
City of Auburn						142.75	142.75
Mrs. Bertha Bergeron						10.00	10.00
Maurice Rogers					187.50		187.50
J. W. Penney Co.	8.57	43.30					51.87
A. W. Martin		1.35					1.35
Briggs Garage	7.57	38.58					46.15
Ripley & Fletcher	43.33	8.75					52.08
Maine Steel, Inc.		40.00					40.00
Levi Stone	33.90						33.90
Robert Bosse Co.	30.00						30.00
Pearl Ducette		3.50					3.50
Murray Machine Co.	4.50	52.79					57.29
E. C. Jordan		5.28					5.28
W. H. Shurtleffs Co.		128.00					128.00
Hubert Strout	25.12	52.45					77.57
Bailey Bros.	45.66	46.39					92.05
B. L. Tenney	98.00	10.00					108.00
The Texas Co.	25.38	13.20					38.58
The Barrett Division	218.66	18.56	191.81	130.05		\$ 650.25 \$ 218.66	1,427.99

[illegible]

Sam Jordan	739.28	786.82	131.83	79.20	96.00	75.00	35.00	91.12	25.92	2,060.17
Harry Mills	556.85	712.89	144.40	79.20	96.00	66.00	24.00	86.62	16.80	1,782.76
Walter Berry	671.60	716.35	71.60	79.20	96.00	66.00	24.00	80.62	16.80	1,822.17
Walter Brown	310.01	198.37	66.00	15.84	78.00	66.00	15.00	70.12		819.34
Earl Martin		154.87				30.00	21.00			205.87
Albert Hale		49.12					15.00	30.00		94.12
Ben Davis	1,098.64	455.00	91.00	105.00	91.00	28.00		91.00	7.00	1,966.64
Frank Sawyer	12.04	4.74								16.78
Philip Melanson	309.58	250.05	118.08	63.36		12.00			11.20	764.27
Philip Dunn		15.90		34.56		66.30				116.76
William Strout		21.00								21.00
Hollis Tripp		10.00								10.00
Guy Emery		81.27								81.27
Leslie Grant		9.00								9.00
Charles Whittier		33.37								33.37
Francis Whittier		5.25								5.25
E. M. Haskell		2.20								2.20
Files & O'Keefe		116.64								116.64
Geo. Farnham		10.00								10.00
J. Alden Chipman	195.25	102.90								298.15
Brown Farm	67.54	49.93								117.47
Bancroft & Martin		86.69		93.00						179.69
Pearsalls I. G. A. Store	58.72	122.06					16.50			197.28
State Highway Commission		44.00		328.13	1,023.11	272.25			1,590.30	3,257.79
C. C. McAllister	1.64	.90								2.54
Eugene Bartlett		16.75								16.75
Wade & Dunton		226.63								226.63
Gulf Oil Corp.	31.80	17.34								49.14
E. J. Johnson	255.36	417.39								672.75
Griffith's Gen. Store	150.81	36.18								186.99



	Common Roads	Snow	Third Class Maint.	Special Resolve	State Aid	Maint. Unimproved	Johnson Hill	Third Class Recon.	Special Resolve Maint.	Total
M. C. R. R.		20.00								20.00
Howard Keene	58.08	237.64	11.20						21.12	328.04
Ernest Curtis		69.41								69.41
Tom Colleton		3.96								3.96
Shirley Keene	66.00	21.12	34.96						5.28	127.36
Wesley Terrill		30.36								30.36
Geo Maxwell		20.40		47.97	43.20	8.50	51.00	29.32		200.39
James Riley		10.56								10.56
Ralph Brackett		9.00					48.00			57.00
Maine Truck & Tractor	8.80	8.80								17.60
Hiram Ricker & Sons		3.00								3.00
Payroll	\$6,685.66	\$6,338.55	\$1,005.50	\$1,717.01	\$2,513.41	\$ 986.19	\$ 500.00	\$1,544.53	\$1,944.76	\$23,235.61
Appropriations and										
Credits	\$6,738.57	\$6,501.85	\$ 893.00	\$1,717.01	\$2,480.94	\$ 986.19	\$ 500.00	\$1,187.73	\$1,850.90	
Overdrawn			\$ 107.50		\$ 32.47			\$ 356.80	\$ 93.86	
Unexpended	\$ 52.91	\$ 163.30								

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*Report of the  
Superintendent of Schools*

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# REPORT OF SUPERINTENDENT OF SCHOOLS

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## SCHOOL COMMITTEE

Oliver Gerry, Chairman	term expires March 1947
Robert Mills	term expires March 1947
Roger L. Gowell	term expires March 1949

To the Citizens and Members of the School Committee:

This is my seventh report of your schools and finances.

Mr. Paul Goss resigned from the committee because of business out of town. Mr. Robert Mills was selected to finish the year. It will be necessary to elect a person for a one year term, also one for three years.

## CENSUS

The census of 1945 will be the last one. The 1945 Legislature changed the law so that only pupils enrolled in schools on April 1 of each year shall draw school money.

The 1945 census gave 227 boys and 203 girls total 430. The 1946 enrollment gave 321 pupils.

## REGISTRATION

School	S.P.	1	2	3	4	5	6	7	8	Total
Bailey Hill	1	2	1	1	3	0	2	2	2	14
Empire	2	5	4	0	3	5	3	3	4	29
Hackett Mills	3	2	4	0	2	5	4			20
Harris Hill	1	0	1	2	1	3	2	4	3	17
Herrick Valley	0	3	1	3	0	3	1	1	0	12
Johnson Hill	0	1	1	1	1	0	0	1	0	5
Minot Corner	4	5	4	2	4	8	7	11	7	52

Poland Corner	4	2	5	5	4	4				24
Poland Spring	4	5	3	2	2	5	3	3	4	31
West Poland	1	2	3	6	3	3	10	6	6	40
	—	—	—	—	—	—	—	—	—	
Total	20	27	27	22	23	33	32	31	26	244

At Hackett Mills and Minot Corner, there are 21 from Minot. Students in schools out of town—Auburn 38; Gould Academy—4; St. Joseph Academy—1; North Yarmouth Academy—2; Potter Academy—1; Mechanic Falls—50. Total—96.

## FINANCES

### Receipts

1946 Balance	\$ 3,079 88
Appropriation	19,500 00
Town of Minot	575 00
State	6,657 55
R. E. Abbott	14 20
Myron Strout	18 00
	<hr/>
Total	\$ 29,844 63

### Paid Out

Teachers	\$ 12,793 85
Conveyance	2,973 00
Janitors and Cleaning	867 40
Fuel	2,270 41
High School Tuition	7,896 29
Textbooks and Supplies	1,043 55
	<hr/>
Total Paid Out	\$ 27,844 50
	<hr/>
Balance	\$ 2,000 13



You owe for two weeks of schools as 34 weeks were paid during the last fiscal year

Amount \$ 842 20

Also Teachers Pension Fund \$ 247 75

#### TEACHERS FOR 34 WEEKS

Nellie Davis	\$ 550 00
Alice Frank	1,000 00
Florence Fernald	1,000 00
Helene Gagne	650 00
Beulah Kimball	970 00
Robert Keene	495 00
Stella Lane	970 00
Christine McKenney	100 00
Georgia McKnight	970 00
Alice Mitchell	1,000 00
Gwendolyn Nichols	970 00
Hattie Pulsifer	970 00
Anna Robinson	245 00
Rita Sargent	1,000 00
Doris Strout Gagne	300 00
Erma Tripp	970 00
Flora Woodman	672 00

#### CONVEYANCES

Benjamin Ames	\$ 270 00
A. B. Grant	715 00
E. Hueston	850 00
G. Kilgore	288 00
L. C. Mitchell	850 00

#### JANITORS AND CLEANING

Stella Lane	\$ 63 20
M. F. Lane	4 00
Lola Coffin	17 75
Alice Bunker	17 75
Joseph Richards	1 50

Ed Chadbourne	15 00
Una Kimball	8 00
Nellie Tripp	20 00
Lucille Whittier	19 80
Margaret Hartford	15 00
E. J. Stone	6 00
Mrs. A. C. Tripp	15 00
R. E. Kimball	2 00
Alice Frank	104 40
Florence Fernald	110 40
Beulah Kimball	55 20
Georgia McKnight	55 20
Alice Mitchell	55 20
Erma Tripp	110 40
Flora Woodman	55 20
Doris Strout	30 00
Gwen Nichols	55 20
Helen Gagne	25 20
Robert Keene	6 00

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\$ 867 40

## FUEL

Clarence Pulsifer	\$ 144 00
R. W. Stone	198 00
Harold Wilbur	216 00
Francis Fuller	343 00
A. R. Morrison	16 00
L. Dunn	11 25
M. E. Gray	72 00
R. E. Snow	7 50
C. N. Waterhouse	1,078 00
H. E. Robbins	7 56
Jordan Bros.	5 00
F. Pease	19 50

L. B. Whittier	125 00
F. E. Drisko, cash paid out	27 00
	<hr/>
	\$ 2,270 41

## HIGH SCHOOL TUITION

Town of Mechanic Falls	\$ 3,543 25
St. Joseph Academy	40 00
Town of Sebago	40 00
Gould Academy	516 94
City of Auburn	3,204 00
North Yarmouth Academy	173 60
Town of Norway	31 00
Fryeburg Academy	122 50
The Woods School	125 00
Town of Gray	100 00
	<hr/>
Total	\$ 7,896 29

## TEXTBOOKS AND SUPPLIES

Scott, Foresman & Co.	\$ 56 66
Ginn & Co.	146 51
Laidlaw Bros.	46 55
American Book Co.	32 04
D. C. Heath & Co.	14 73
The Macmillan Co.	34 45
Allyn & Bacon	6 01
J. C. Winston Co.	26 50
A. S. Barnes & Co.	13 12
World Book Co.	16 48
E. E. Babb & Co.	124 71
J. L. Hammett Co.	118 22
F. E. Drisko, cash paid	13 72
Central Maine Power Co.	133 18
Edith Frost	10 50
Houghton Mifflin Co.	22 98

Webster Pub. Co.	9 97
H. J. Goss	5 26
L. C. Mitchell	2 25
Loring Short & Harmon	69 54
Ellsworth Blair	1 50
Town of Mechanic Falls	58 61
Town of Poland	8 19
Pearsall's I. G. A.	4 41
Maine Institute for Blind	18 00
Bailey Bros.	7 10
Sun-Journal	2 00
Hiram Ricker & Sons	4 76
Twin-City Printery	5 70
Cascade Paper Co.	22 40
A. R. Morrison	7 50

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\$ 1,043 55

## REPAIRS

## Funds

Appropriation	\$ 1,500 00
Paid Out	\$ 1,500 00

## Itemized

Bailey Bros.	\$ 102 16
N. Bennett	60 00
M. Tasker	60 00
C. W. Dunn	298 53
H. J. Goss	237 87
E. C. Jordan Co.	10 98
M. Andrade	7 50
Lola Coffin	55 25
A. Bunker	55 25
S. Sweet	96 22
M. Lane	25 50
P. E. Dunn	27 00
Ed Chadbourne	50 00



Portland Stove Foundry	154 61
C. S. Hall	23 43
Hiram Ricker & Sons	146 26
Sanborn's Express	2 50
Central Maine Power	7 00
A. F. Waterhouse	42 04
Ed Bernier	37 90

### REPAIRS

The following repairs were made;

Schoolhouses painted inside; Hackett Mills; Minot Corner Primary; Poland Spring; Herrick Valley; Empire partially; Harris Hill ceiling.

New furnace at Poland Center; Wires placed at Herrick Valley.

Next year's repairs; West Poland building inside; Harris Hill; Bailey Hill; Minot Corner. All the buildings need painting on the outside. New flag pole at Minot Corner; always minor repairs to all the buildings. You should spend at least \$1,500 on your buildings.

### SCHOOLS

It is very difficult to give you an accurate account of your schools. The doors have been kept open. When you realize it takes 4 years to train a person to teach school for a start and people must go every few years to summer sessions to learn the newer methods, your schools are not giving to the pupils what they need for the age which lies ahead.

### TEACHERS

You are fortunate in having so many home people who will teach. It would cost you very much more if you could not find local people for the positions. The war is over, people will not be allowed to go into the schools with-

out certificates in a short time. You will be faced with a serious shortage. In my report of last year, I stated that \$1,500 would be the pay within ten years, I believe that this will come before another year. It might be well for you to consider that you must reduce the number of teaching positions. There are not enough teachers to fill all the positions in the State.

Your new teachers are Nellie Davis at Minot Corner, Normal graduate; Helen Gagne at Herrick Valley. The others returned to the same positions.

### OIL FOR THE SCHOOLHOUSES

The problems of securing janitors is very hard. Some schools are not warm enough to do any kind of work until after 10 in the morning. It will help if you will start to place oil burners in your schools. There is an article in the warrant for you to consider.

### CONCLUSION

The nation of tomorrow will be carried on by the pupils in our schools today. What kind of a nation shall they have? Will they be trained for an age of fifty years ago and live in the atomic age? The citizens of today are making the decision.

I appreciate the aid given to me by members of the school committee, the teachers and people.

Respectfully submitted,

FRANK E. DRISKO,

Superintendent of Schools.



## TOWN CLERK'S REPORT

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### DIED IN POLAND

1945

March 24. Millie E. Toothaker, 83 years.

1946

Feb. 1. Emily L. Tripp, 89 years.

May 18. Emma Tripp, 70 years.

June 5. George E. Ham, 70 years.

Juy 8. Gertrude Smith Daniels, 53 years.

July 20. Elizabeth C. Marr, 83 years.

July 31. Maude B. Mellon, 74 years.

Aug. 17. Ida M. Mayberry, 88 years.

Sept. 12. Ellis E. Newton, 45 years.

Oct. 6. Ellen E. Boynton, 80 years.

Nov. 7. Hugh W. Bryant, 62 years.

Nov. 10. Harry A. Goss, 68 years.

Nov. 27. Edward L. Lockwood, 58 years.

### DEATHS IN OTHER TOWNS AND STATES

1945

Dec. 9. Linda C. Briggs, Lewiston, Maine, 76 years.

Dec. 21. George B. Tripp, Lewiston, Maine, 80 years.

Dec. 24. Jennie Hayford, Lewiston, Maine, 85 years.

1946

Jan. 13. Aaron E. Murray, Auburn, Maine, 82 years.

Jan. 21. Marilyn L. St. Clair, Belgrade, Maine, 72 years.

Feb. 10. Alfred K. Tyler, Readfield, Maine, 63 years.

Feb. 14. Mabel E. Mills, Lewiston, Maine, 73 years.

- Feb. 26. Lena R. Hartley, Lewiston, Maine 46 years.  
 March 7. Dorothy V. Stevens, New Gloucester, Me.,  
 March 22. Daniel M. Strout, Essex, N. J., 78 years.  
 28 years.
- April 16. Effie A. Whittle, Lewiston, Maine, 67 years.  
 April 27. Andrew R. Giddings, Lewiston, Maine, 42  
 years.
- May 5. Pearl A. Record, Lewiston, Maine, 64 years.  
 May 29. Charles Daicy, Portland, Maine, 74 years.  
 June 17. Walter F. Rounds, Lewiston, Maine, 68 years.  
 June 20. Julia R. Perkins, Naples, Maine, 73 years.  
 July 23. George W. Marshall, Lewiston, Maine 71  
 years.
- July 25. Jennie A. Bullard, Lewiston, Maine, 85 years.  
 Sept. 8. Ferdinand Bergeron, Lewiston, Maine, 75  
 years.
- Sept. 9. Clara M. Stevens, Lewiston, Maine, 42 years.  
 Sept. 15. Eileen M. Bunker, Auburn, Maine, 4 years.  
 Sept. 22. Delia I. Strout, Lewiston, Maine, 69 years.  
 Oct. 14. Betty J. Hunnewell, Mechanic Falls, Maine,  
 0 years.
- Nov. 14. Nathaniel Bubier, Lewiston, Maine, 72 years.  
 Nov. 28. Clarence B. Holt, Portland, Maine, 66 years.  
 Dec. 4. Max Sommer, Auburn, Maine, 70 years.

## DEATHS OUT OF TOWN

Birthplace, Poland, Maine

1946

- Feb. 26. Ernest N. Churchill, East Hebron, Maine, 57  
 years.
- April 26. Lillian D. Field, Lewiston, Maine, 93 years.  
 July 14. Edwin R. Strout, Westbrook, Maine, 68 years.



Aug. 11. Nellie G. Fessenden, Lewiston, Maine, 74 years.

Nov. 14. Myron H. Watson, Auburn, Maine, 71 years.

37 Births          44 Deaths          33 Marriages

C. C. MITCHELL,

Town Clerk.

### REPORT OF PUBLIC HEALTH NURSE, 1946

Public health nursing in Poland this past year has included a variety of health services. Two child health conferences were held, sponsored by the Poland Health Council, with Mrs. Alice Mitchell acting as chairman. These conferences were well attended and some fifty children received physical examinations as well as protection from smallpox and diphtheria. This work is repeated each year in Poland and with such good planning as is done by the committee and town officials, there is every reason to expect that the children in the community will have an excellent opportunity of becoming healthy, happy citizens in the future.

In addition to the work with the infants and pre-school group, home visiting was carried on during the year. Visits were made to approximately twenty-five families in the Town. Some were visited in order to assist in planning for a new baby. Visits were made to families of tuberculous patients to help with isolation teachings and to improve conditions affecting others in the home. Additional visits were made to assist in securing care for crippled children and to help carry out suggestions for follow-up treatment made by physicians at clinics and conferences. A similar program is being planned for the coming year.

We are very glad to have this opportunity to express our appreciation to the Town Officials, to Mrs. Alice Mitchell and her able co-workers as all have cooperated to the fullest extent in planning and carrying out a sound health program for the town of Poland.

Respectfully submitted,

SARA KIRBY, R.N.

Public Health Nurse

### REPORT OF POLAND RED CROSS

The year that has just been completed has been one of outstanding service to our community. It has also been one of trying misunderstandings. It is hoped that this report may clear up some of these misunderstandings and disentangle some of the false rumors.

Poland Red Cross has not lost the so-called Ricker Fund. Neither is it in danger of doing so as it is classed as restricted funds.

Poland Red Cross has turned over to Lewiston-Auburn Chapter the sum of \$3,547.31.

We have already received back from Lewiston-Auburn Chapter \$1,000.00, or over twenty-five percent of the above amount.

The accumulation of this sum was in large measure the result of gifts to Poland Red Cross, partially due to unspent interest money, and some of it was money raised in Poland outside our annual quotas which were met faithfully each year. Under ordinary circumstances much of this would have been spent in the usual Red Cross services, which were curtailed during the war years due to gas shortages, overworked dentists and doc-

tors, and lack of hospital space for Red Cross patients. The executive board and officers of Poland Branch were unaware that having a sum such as this was contrary to Red Cross by-laws until National Red Cross made a drive over the entire country to get such moneys where they would be used in Red Cross services.

Since last March dental clinics with Dr. Cushing of Gray have been held, one child received glasses, three children had tonsil operations and much has been done in the way of clothing for destitute children.

This fall the usual clinics were conducted by Dr. Williams in which every child in our grade schools present on that day received free inspection of teeth and throat. Since then two children have been fitted to glasses, and the clinics with Dr. Cushing are progressing nicely. Plans are being made by Mrs. Ida Grant for the children who are to have tonsil operations through the aid of Red Cross.

The able help of the State Nurse, Mrs. Sara Kirby, has been secured for three handicapped children to their great future benefit.

Disaster relief has been received by two families this fall. In one case it is considered a loan and will be repaid to the branch.

All investigations required of Home Service by the Chapter have been made as requested. We have been glad to receive calls from men in the service, and from ex-service men and their families. We earnestly desire to be of aid to these at any time.

The Roll Call will be under the capable leadership of Mrs. James Long. If the house-to-house captain of your section of the town does not reach you before the day of town meeting you will have an opportunity there.



to present your donation and receive your membership card. Here is your chance to help in the services rendered the children and citizens of your town and also to help in the many services given the loyal men and women who have been in the service of their country. Let us give Red Cross our whole-hearted support and keep our record clear by meeting our quota once again. This year the quota is \$495.

Many thanks to everyone who cooperated so heartily in the year's work.

Respectfully submitted,

ALICE B. MITCHELL,

Secretary



## REPORT OF HEALTH OFFICER AND BOARD OF HEALTH

Poland, Maine, February 1, 1947

In the past year we have had many of the minor children's diseases and more pneumonia than for a number of years. All these have been reported to the State Bureau of Health and the nuisance cases remedied.

We have had a great deal of Impetigo in the schools. Children with this are supposed to stay at home until it clears up. If one follows the Doctor's directions it will clear up quickly if you give it persistent care. It is up to the parents to see that it gets this persistent care.

A number of successful Clinics have been held in different parts of the Town.

Mr. Elmer F. Walker and Mr. A. F. Waterhouse have been re-appointed Plumbing Inspector and Deputy for 1947.

As usual free vaccination will be given all who apply in the month of March.

Respectfully submitted,

GEORGE P. PULSIFER,  
Health Officer

J. ALDEN CHIPMAN,  
GEORGE P. PULSIFER,  
R. L. GOWELL  
Board of Health.

**REPORT OF GEORGE P. PULSIFER, TREASURER  
OF THE POLAND MINISTERIAL FUND**

February 1, 1946 to Bonds and Certificates	\$ 6,901 00
February 1, 1947 To Bonds and Certificates	7,507 80
February 1, 1947 To Cash in Savings Account	\$ 1,820 68
Dividends	179 50
Coupons	17 50
Interest	17 43
	<hr/>
	\$ 2,035 11
February 1, 1947	
Disbursements for the year	\$ 62 00
In exchange of Securities	661 78
Cash in Savings Account	1,311 33
	<hr/>
	\$ 2,035 11

Respectfully submitted,

GEORGE P. PULSIFER,  
Treasurer



# INDEX

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	Page
Town Officers	2
Town Warrant	3
Report of Budget Committee	10
Auditor's Report	13
Report of Assessors	29
Report of Selectmen	33
Report of Overseers of Poor	37
Report of Superintendent of Schools	45
Report of Town Clerk	54
Report of Public Health Nurse	56
Report of Poland Red Cross	57
Report of Board of Health and Health Officer	60
Report of Ministerial Fund	61

